



Implementation Status of
Internal Audit Recommendations

Revenue Collection Procedures in the
Public Works Department

June 2009

SOLID WASTE DIVISION - LANDFILL OPERATIONS

<u>Audit Recommendations</u>	<u>Implemented</u>	<u>In Progress</u>
A. An accurate account aging report should be prepared and used to monitor the amounts due to the city.	X	
B. Develop written policies and procedures outlining specific steps and criteria to be followed for landfill billing and collection activities.		X (August 2009 estimated completion)
C. Limit employee's access to void receipts or make adjustments to the automated system. If such access cannot be limited, develop compensating control procedures to provide independent review and monitoring of these transactions.	X	
D. Ensure the numerical sequence of ticket numbers is accounted for properly.	X	
E. Establish control procedures to ensure an accurate date is recorded on all customer transactions.	X	
F. Delete passwords and IDs promptly upon employee termination or transfer. Also, ensure passwords are periodically changed.	X	

SOLID WASTE DIVISION - RECYCLING CENTERS

<u>Audit Recommendations</u>	
A. Develop procedures to ensure the completeness of receipt information reported by the recycling centers.	X
B. Limit employee's capability to void receipts or develop compensating control procedures to provide an independent review of these transactions.	X
C. Ensure remittance forms are prepared on a timely basis.	X

SANITARY SERVICES & TRAFFIC ENGINEERING DIVISIONS

<u>Audit Recommendations</u>	<u>Implemented</u>	<u>In Progress</u>
A. Segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed.	X	
B. Maintain a comprehensive control ledger to track the loan amounts due.	X	
C. Implement an adequate password system by ensuring passwords remain confidential.	Note (1)	
<i>(Note 1: Individual passwords for specific software programs are confidential. The individual "log in" passwords for two desktop computers are shared to allow two employees to work together and assist each other for their respective divisions to maximize efficiency during times when one may be unavailable.)</i>		

SANITARY SERVICES - WASTEWATER MAINTENANCE

<u>Audit Recommendations</u>	
A. Require an immediate record of all monies received be maintained and periodically reviewed.	X
B. Periodically review and compare information from the video surveillance to the manifest forms submitted by the waste haulers.	X

OPERATIONS DIVISION – HAZELWOOD CEMETERY

<u>Audit Recommendations</u>	
A. Segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed.	X (July 2009 estimated completion)
B. Ensure that the system creates an adequate audit trail for all receipting transactions that cannot be circumvented or changed.	X (July 2009 estimated completion)
C. Implement an adequate password system where passwords are periodically changed and remain confidential.	X (Sept 2009 estimated completion)